

PATENT  
1775

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: )  
TARPO et al. )  
Serial No.: 10/815,556 )  
Filed: 3/31/2004 )  
For: METHOD AND SYSTEM FOR )  
TESTING SPAS )  
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POWER OF ATTORNEY BY ASSIGNEE

BALBOA INSTRUMENTS, INC., a California corporation, the assignee of the entire interest in and to the above-referenced patent application, hereby appoints the following attorneys to prosecute this application as its attorney of record and to transact all business in the Patent and Trademark Office connected therewith:

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Dated: 08/16/04

By: [Signature]

David J. Cline, President